

**ADA COUNTY BOARD OF EQUALIZATION  
MINUTES OF THE HEARING ON  
FRIDAY, JUNE 26, 2015  
9:00 A.M.**

The Board of Ada County Commissioners (Board) met this date sitting as the Board of Equalization in the Public Hearing Room of the Ada County Courthouse Complex to act on the following items. Staff members present were: Bob McQuade, Brad Smith, Tim Tallman, Tina Winchester, Andrew McClelland, Pamela Kerr, Kelly Temple, Elliot Graham, Lynde Fischer, Josh Purkiss, Aaron Mock; Justin Aman, Blake Mares and Yelena Miller, Assessor's Office. Minutes Recorder: Angel Dicus and Judy Morris.

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- I. IN THE MATTER OF CALL TO ORDER:**  
Commissioner Jim Tibbs called the hearing to order at 9:03 a.m.
- II. IN THE MATTER OF ROLL CALL:**  
Commissioners Jim Tibbs, Rick Yzaguirre and David L. Case were present.
- III. IN THE MATTER OF CHANGES TO THE AGENDA:**  
There were no changes to the agenda.
- IV. IN THE MATTER OF NEW BUSINESS:**

**1. VALUATION APPEALS**

J. Tibbs stated that the purpose of this hearing is for the Board of Equalization (BOE) to provide taxpayers with an opportunity to appeal the assessed value placed on their property for tax purposes. He explained that for each hearing, the appellant will be given an opportunity to make a presentation, after which the appraiser will give a factual presentation on how the assessed value was established. Each appellant will then have a chance to provide final rebuttal, after which the Board will make their decision. He noted that anyone wishing to give testimony will have to be sworn in. He added that all motions made during these hearings will be made by the Board convened as the BOE.

*[Staff and several unidentified people were sworn in.]*

**a. Hearings**

**1. Binder Andrew & Bonnie**

**R7879270530**

Appellant and Appraiser, T. Winchester, were present and previously sworn in for testimony.

Appellant stated her name for the record and presented testimony. She stated her home is assessed significantly higher than its value based on purchase price.

D. Case and Appellant discussed how the home was purchased.

T. Winchester presented the Staff report. She explained the adjustments made as a result of the comparables (Comps).

Appellant presented rebuttal testimony. She believes the appraisal done for her lender should be considered and stated her home is more simplistic compared to other homes in her neighborhood.

The Board discussed the property's value.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR'S MODIFICATION AND MODIFY THE VALUATION ON PARCEL NUMBER R7879270530 TO \$108,000 ON THE LAND, \$459,900 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$567,900 AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED.**

**DISCUSSION: J. TIBBS STATED HE AGREED WITH STAFF'S RECOMMENDATIONS.**

**ACTION: R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, NAY. THE MOTION CARRIED.**

**2. Dingle David & Ekblad Jill**

**R0306000100**

Appellant was not present. Appraiser, T. Winchester, was present.

T. Winchester presented the Staff report. She stated she was not making any adjustments because all of the comps support the current value.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R0306000100; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**3. Reiterman Robert E**

**R2854100110**

Appellant and Appraiser, T. Winchester, were present and previously sworn in for testimony.

Appellant stated his name for the record and presented testimony. He stated his improvement value should be lowered due to the roof and trusses needing replaced and the land value because of the odd shape and slew rendering part of the lot unusable.

T. Winchester presented the Staff report and stated the creek on the property should add to its value. She suggested reducing the improvement to \$133,300 because of the roof condition, leaving the land at \$110,000 for a total of \$243,300.

Appellant presented rebuttal testimony. He disputed a particular Comp used by T. Winchester because it was a much newer home.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR'S MODIFICATION AND MODIFY THE VALUATION ON PARCEL NUMBER R2854100110 TO \$110,000 ON THE LAND, \$133,300 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$243,300 AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

*[The Board took a brief recess.]*

J. Tibbs stated that the purpose of this hearing is for the Board of Equalization (BOE) to provide taxpayers with an opportunity to appeal the assessed value placed on their property for tax purposes. He explained that for each hearing, the appellant will be given an opportunity to make a presentation, after which the appraiser will give a factual presentation on how the assessed value was established. Each appellant will then have a chance to provide final rebuttal, after which the Board will make their decision. He noted that anyone wishing to give testimony will have to be sworn in. He added that all motions made during these hearings will be made by the Board convened as the BOE.

*[Staff and several unidentified people were sworn in.]*

**4. Brumett Clifford****R0521130150**

Appellant and Appraiser, T. Winchester, were present and previously sworn in for testimony.

R. Yzaguirre acknowledged knowing the Appellant.

Appellant stated his name for the record and presented testimony. He suggested the value be assessed at \$117 per square foot for his home and his land value reduced.

T. Winchester presented the Staff report. She suggested reducing the improvement value to \$195,200 due to the painting and siding issues, leaving the land at \$90,000, for a total of \$285,200.

Appellant presented rebuttal testimony and posed questions to the Board. He stated his lot was 1/3 the size of a Comp of the same value and reiterated his roof and siding concerns.

D. Case and Appellant discussed the Comps.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE VALUATION ON PARCEL NUMBER R0521130150 TO \$90,000 ON THE LAND, MODIFY THE VALUATION OF \$195,200 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$285,200; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**5. Schwarz Robert****R5125410240**

Appellant and Appraiser, T. Winchester, were present and previously sworn in for testimony.

Appellant stated his name and address for the record and presented testimony. He stated, to be consistent, his home should be assessed at \$115 per square foot.

T. Winchester presented the Staff report. She explained that the subject property and the Comps were similar, but assessing square footage has many variables.

Appellant presented rebuttal testimony. He stated the Assessor's Comps were values from 2011 on properties that bordered the lake, were on quieter streets and assessed \$10,000 to \$12,000 less than his property.

**ACTION: R. YZGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE VALUATION OF \$90,000 ON PARCEL NUMBER R5125410240 ON THE LAND, MODIFY THE VALUATION TO \$244,400 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$334,400 AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**6. Wachtell Peter****S1024417335**

Appellant and Appraiser, T. Winchester, were present and previously sworn in for testimony.

Appellant presented testimony. He stated that based on information found on Kay Schiller and citydata.com, and having had no improvements on his property, there should be no increase in value this year.

T. Winchester presented the Staff report. She explained that the subject property was unique and discussed the difficulties of trending this property. She advised that she believes the assessment is not overvalued.

Appellant presented rebuttal testimony. He stated he was in agreement with T. Winchester and understands the difficulties, but stated his home is of less quality. He pointed out that one of Staff's Comps included a private island.

J. Tibbs and Appellant discussed property improvements.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER S1024417335 TO \$711,000 ON THE IMPROVEMENT, \$475,000 ON THE LAND, FOR A TOTAL VALUATION OF \$1,186,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED.**

**DISCUSSION: J. TIBBS EXPRESSED APPRECIATION FOR STAFF AND APPELLANT'S HARD WORK BUT THOUGHT 30% WAS TOO HIGH OF AN INCREASE WITHOUT ANY IMPROVEMENTS.**

**ACTION: R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**7. Martin William F R0792080350**

Appellant and Appraiser, A. McClelland, were present and previously sworn in for testimony.

Appellant presented testimony. He submitted Comps with the same square footage as his home and within the same subdivision.

A. McClelland presented the Staff report. He stated his Comps were within the same subdivision, with the same amenities, square footage, age, quality and construction as the subject's home.

D. Case and A. McClelland discussed the subject's land value as compared to surrounding properties.

Appellant presented rebuttal testimony. He stated he only has a three car garage and his home is in need of painting. He believes his value is a more accurate assessment.

The Board discussed the assessment, including improvements and land increase.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R0792080350 TO \$71,400 ON THE LAND, UPHOLD THE VALUATION OF \$167,500 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$238,900; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**8. Simunich Joe S1201244500**

Appellant and Appraiser, A. McClelland, were present and previously sworn in for testimony.

Appellant stated his name and address for the record and presented testimony. He stated he has no real frontage; he had to run his own sewer lines and is responsible for a 40 foot irrigation easement. He believes a \$70,000 increase is inaccurate.

A. McClelland presented the Staff report. He stated the Comps he used were older homes with less land that sold between \$266,000 and \$357,000. He recommended

reducing the land value as follows: the home to \$76,000 and the agriculture to \$12,600; leaving improvements at \$213,900, for a total of \$302,000.

D. Case asked Staff for clarification regarding the modified land value breakout.

Appellant presented rebuttal testimony. He stated he believes a fair assessment would increase his value from last year by 7 or 8%.

The Board discussed that even with the modifications this assessment is still too high.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER S1201244500 TO \$71,200 ON THE LAND WITH \$12,600 FOR AGRICULTURAL AND \$58,600 FOR HOME; \$189,773 ON THE IMPROVEMENT, FOR A TOTAL OF \$260,973; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED.**

**DISCUSSION: THE BOARD DISCUSSED ALTERNATIVE LAND AND IMPROVEMENT VALUES. R. YZAGUIRRE STATED THAT HE IS PREPARED TO OFFER A SUBSTITUTE MOTION.**

**ACTION: R. YZAGUIRRE MOVED TO MODIFY THE VALUATION ON PARCEL NUMBER S1201244500 TO \$193,300 ON THE IMPROVEMENT, \$87,050 ON THE LAND, FOR A TOTAL VALUATION OF \$280,350; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD.**

**DISCUSSION: R. YZAGUIRRE STATED THE AGRICULTURAL LAND WILL BE \$12,600.**

**ACTION: J. TIBBS SECONDED.**

**DISCUSSION: D. CASE STATED HE WOULD NOT BE SUPPORTING THE MOTION.**

**ACTION: R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, NAY. THE MOTION CARRIED.**

**9. Ridder Scott J**

**R5299001520**

Appellant and Appraiser, P. Kerr, were present and previously sworn in for testimony.

Appellant stated his name for the record and presented testimony. He gave a brief history of his assessments over the past few years. He advised that his neighbors have done improvements on their property but their values did not increase. He said he believes his property is way overvalued.

P. Kerr presented the Staff report and addressed Appellant's concerns. She stated the square footage was corrected and she was denied inspection by Appellant. The Comps were nearby with similar square footage and features.

Appellant presented rebuttal testimony reiterating his previous statements. He stated he could not sell his property at the value it is currently appraised for.

The Board discussed adjusting the value of the assessment between this year's and last year's assessment.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R5299001520 TO UPHOLD THE VALUATION OF \$116,400 ON THE LAND, MODIFY TO \$76,450 ON THE IMPROVEMENT, FOR A TOTAL VALUATION**

**OF \$192,850; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD.**

**DISCUSSION: R. YZAGUIRRE ASKED FOR CLARIFICATION ON THE TOTAL.**

**ACTION: R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

J. Tibbs stated that the purpose of this hearing is for the Board of Equalization (BOE) to provide taxpayers with an opportunity to appeal the assessed value placed on their property for tax purposes. He explained that for each hearing, the appellant will be given an opportunity to make a presentation, after which the appraiser will give a factual presentation on how the assessed value was established. Each appellant will then have a chance to provide final rebuttal, after which the Board will make their decision. He noted that anyone wishing to give testimony will have to be sworn in. He added that all motions made during these hearings will be made by the Board convened as the BOE.

*[Staff and several unidentified people were sworn in.]*

**10. Luttrell Michael D**

**R8200100130**

Appellant and Appraiser, K. Temple, were present and previously sworn in for testimony.

Appellant, Patricia Luttrell, stated her name for the record and presented testimony. She stated she believes her home value should be lowered due to its age and a bulge in the pool.

K. Temple presented the Staff report. He stated the home has a newer roof, vinyl windows and new tile in the upstairs bathroom. He advised that the pool has a bulge, but is functional at this time and he reduced the value accordingly. Based on the Comps, he offered the Appellant a reduction value of \$246,000, which was rejected.

R. Yzaguirre asked K. Temple for clarification on his modified value. K. Temple stated he reduced the improvement due to the condition of the pool and the house.

Appellant presented rebuttal testimony. She stated the Comps have new marble countertops and brand new roofs. She believes her assessment is too high.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR'S MODIFIED VALUATION ON PARCEL NUMBER R8200100130 OF \$106,700 ON THE LAND, \$157,300 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$264,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. D. CASE SECONDED.**

**DISCUSSION: D. CASE STATED HE WASN'T COMFORTABLE WITH THE ASSESSMENT AND WAS PREPARED TO MAKE A SUBSTITUTE MOTION.**

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R8200100130 TO \$106,700 ON THE LAND, \$144,700 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$251,400; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD.**

**DISCUSSION: J. TIBBS ASKED FOR CLARIFICATION ON THE TOTAL. D. CASE STATED THE TOTAL VALUATION IS \$251,400. R. YZAGUIRRE STATED HE WOULD NOT BE SUPPORTING THE MOTION.**

**ACTION: D. CASE, AYE, J. TIBBS, AYE, AND R. YZAGUIRRE, NAY. THE MOTION CARRIED.**

**11. Miskimon Timothy R**

**R1292651360**

Appellant and Appraiser, T. Winchester, were present and previously sworn in for testimony.

Appellant stated his name for the record and presented testimony. He stated that his property assessment went up 27% while his neighbors averaged 2 - 2.5%.

T. Winchester presented the Staff report. She explained the subject's property percentage was prorated for the time the home was not occupied, the Comps were similar and the assessment is fair.

D. Case asked T. Winchester if she had spoken with Appellant regarding the partial year assessment. T. Winchester stated she spoke with Appellant to explain the difference.

Appellant presented rebuttal testimony. He expressed confusion on the procedure for partial year assessments and felt his assessment was too high.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R1292651360; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**12. Tiner Alyssa**

**R3626160270**

Appellant and Appraiser, J. Aman, were present and previously sworn in for testimony.

Appellant stated her name for the record and then presented testimony. She stated her home is unique and the homes in her neighborhood are custom built. She feels her assessment is overvalued and requested it be modified to \$507,000.

B. McQuade requested a copy of the Appellant's documents.

J. Aman presented the Staff report. He asked for clarification on whether the land was part of the home purchase price.

Appellant presented rebuttal testimony. She stated the land was purchased first at \$110,000, but the total price including the land and home construction was \$450,000. She noted that her home was a grade 3 quality build and did not have some of the amenities of the Comps used.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE VALUATION ON PARCEL NUMBER R3626160270 OF \$125,000 ON THE LAND, MODIFY THE VALUATION TO \$382,000 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$507,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED.**

**DISCUSSION: R. YZAGUIRRE STATED IT MATCHES THE APPRAISERS ASSESSMENT AND HE IS COMFORTABLE SUPPORTING THE MOTION. D. CASE AGREED.**

**ACTION: D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

J. Tibbs stated that the purpose of this hearing is for the Board of Equalization (BOE) to provide taxpayers with an opportunity to appeal the assessed value placed on their property for tax purposes. He explained that for each hearing, the appellant will be given an opportunity to make a presentation, after which the appraiser will give a factual presentation on how the assessed value was established. Each appellant will then have a chance to provide final rebuttal, after which the Board will make their decision. He noted that anyone wishing to give testimony will have to be sworn in. He added that all motions made during these hearings will be made by the Board convened as the BOE.

*[Staff and several unidentified people were sworn in.]*

**13. Bettwieser Martin H****R2928150280**

Appellant was not present. Appraiser, E. Graham, was present.

E. Graham presented the Staff report.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R2928150280; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED. R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**14. Deardorff Travis L****R1001530690**

Appellant was not present. Appraiser, L. Fischer, was present.

L. Fischer presented the Staff report.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R100130690; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**15. Dougall William G****S1011449080**

Appellant and Appraiser, P. Kerr, were present and previously sworn in for testimony.

Appellant stated his name and address for the record and presented testimony. He stated his assessment is too high and his lot is mostly unusable because it is narrow and has a steep slope.

P. Kerr presented the Staff report. She explained her Comps were in the historic district and support the property's assessment.

Appellant presented rebuttal testimony. He stated his Comps were adjacent to his property.

The Board discussed lowering the improvement but leaving the land value.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER S1011449080 TO \$223,787 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$316,300 ON THE LAND, FOR A TOTAL VALUATION OF \$540,087; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED.**



**DISCUSSION: J. TIBBS ASKED FOR CLARIFICATION ON THE TOTAL VALUATION. D. CASE STATED \$540,087.**

**ACTION: D. CASE, AYE, R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**16. Uberuaga Teresa**

**R2343000210**

Appellant and Appraiser, P. Kerr, were present and previously sworn in for testimony.

J. Tibbs acknowledged knowing Appellant but stated he could remain impartial.

Appellant stated her name for the record and presented testimony. She stated there are areas in her home that are unfinished and her basement ceiling is low. She requested the Board reconsider her assessment.

P. Kerr presented the Staff report. She stated the Comps chosen support the value assessed for this property.

The Board and B. McQuade discussed the article in the Statesman on average tax assessment percentages.

Appellant presented rebuttal testimony. She stated her neighbor's homes are assessed at a lower rate.

J. Tibbs and Appellant discussed wiring issues in her home.

**ACTION: R. YZAGUIARRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R2343000210 TO \$358,800 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$116,900 ON THE LAND, FOR A TOTAL VALUATION OF \$475,700; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED.**

**DISCUSSION: D. CASE STATED THE FIGURES WERE RIGHT ON WITH WHAT HE WAS THINKING.**

**ACTION: R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

**17. Spriggel Robert**

**S1204120800**

Appellant and Appraiser, J. Purkiss, were present and previously sworn in for testimony.

Larry Johnson, on behalf of Appellant, stated his name for the record and presented testimony. He stated the assessment was overvalued due to lack of appropriate sewer connectivity. He estimated the market value to be \$370,000 - \$495,000.

J. Purkiss presented the Staff report. He explained the increased value was because the property was rezoned. He advised that it is assessed at the lowest commercial value in the Meridian area, taking into consideration the proximity to services and lack of sewer connection.

L. Johnson presented rebuttal testimony.

**ACTION: R. YZAGUIARRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER S1204120800 TO \$545,500; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. D. CASE SECONDED.**

**DISCUSSION: J. TIBBS ASKED FOR CLARIFICATION ON THE TOTAL. R. YZAGUIRRE RESTATED \$545,500.**

**ACTION: R. YZAGUIRRE, AYE, D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED UNANIMOUSLY.**

*[D. Case left the hearing.]*

**18. Stueve Charles R**

**R0523750380**

Appellant and Appraiser, A. Mock, were present and previously sworn in for testimony.

Appellant stated his name for the record and presented testimony. He said he believes the value should be \$225,000 - \$240,000 due to 57% of the land having steep slopes.

A. Mock presented the Staff report. He explained the parcel is located in the Arrowhead Ridge subdivision, The Pinnacle, which is a gated community with the best views of the valley and he believes the value on the land is fair and equitable.

Appellant presented rebuttal testimony. He stated it is only a gated community because the neighbors put the gate up at their own expense to deter parking.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R0523750380; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED.**

**19. Taylor D W & Maryann**

**R2038410044**

Appellants and Appraiser, T. Winchester, were present and previously sworn in for testimony.

Appellants stated their names for the record and presented testimony. M. Taylor stated most of the lot is under water.

T. Winchester presented the Staff report. She stated the parcels were purchased together and that was how they were assessed. She feels the property is assessed fair and equitably.

J. Tibbs and T. Winchester discussed the usable land and the assessment value process of land submerged under water.

Appellant presented rebuttal testimony.

The Board requested T. Winchester provide them additional information on the surrounding properties and suggested the matter be tabled to allow them time to review the information.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, TABLE PARCEL NO. R2038410044 TO JULY 8, 2015. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED.**

**20. Roghani Foad**

**R1819350230**

J. Tibbs and R. Yzaguirre acknowledged knowing the Roghani family but stated they could remain impartial.

Appellant and Appraiser, A. McClelland, were present and previously sworn in for testimony.

Appellant stated his name and address for the record and presented testimony. He explained that he feels his assessment is overvalued and should be \$164,000.

A. McClelland presented the Staff report.

Appellant presented rebuttal testimony.

**ACTION: R. YZAGUIARRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE VALUATION ON PARCEL NUMBER R1819350230 OF \$59,000 ON THE LAND, MODIFY THE VALUATION TO \$109,600 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$168,600; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED.**

**21. Roghani Foad**

**R0054009252**

*[This parcel was heard with Parcel No. R0054009222.]*

**22. Roghani Foad**

**R0054009222**

*[This parcel was heard with Parcel No. R0054009252.]*

Appellant and Appraiser, J. Purkiss, were present and previously sworn in for testimony.

Appellant re-stated his name and address for the record and presented testimony. He presented Comps to support a combined value of \$368,000 for both parcels.

J. Purkiss presented the Staff reports for Parcel Nos. R0054009252 and R0054009222. He recommended the value of \$180,000 for Parcel No. R0054009252 and \$274,000 for Parcel No. R0054009222 stating his Comps supported the assessment.

Appellant presented rebuttal testimony. He stated amenities are available but at a large expense.

The Board and J. Purkiss discussed adjusting the land value.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R0054009222 TO \$119,601 ON THE LAND, \$124,100 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$243,701; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED.**

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R0054009252 TO \$119,601 ON THE LAND, \$45,700 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$165,301; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED.**

**23. Roghani Roshan**

**R0349110350**

Appellant and Appraiser, T. Winchester, were present and previously sworn in for testimony.

Appellant re-stated his name for the record and presented testimony. He explained this property increased by 25%. He said he believes the value should be around \$570,000.

T. Winchester presented the Staff report.

Appellant presented rebuttal testimony.

**ACTION: R. YZAGUIARRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE VALUATION ON PARCEL NUMBER R0349110350 OF \$250,000 ON THE LAND, MODIFY THE VALUATION OF \$337,700 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$587,700; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIARRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED.**

**24. Roghani Roshan J**

**R0349110275**

Appellant and Appraiser, T. Winchester, were present and previously sworn in for testimony.

Appellant presented testimony explaining that this parcel had increased 49% over the past two years and asked that the value be reduced to \$465,000.

T. Winchester presented the Staff report.

Appellant restated his name and address for the record and presented rebuttal testimony.

**ACTION: R. YZAGUIARRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R0349110275 TO \$335,000 ON THE LAND, \$146,600 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$481,600; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED.**

**DISCUSSION: J. TIBBS ASKED FOR CLARIFICATION ON THE TOTAL VALUATION. R. YZAGUIARRE STATED \$481,600.**

**ACTION: R. YZAGUIARRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED.**

J. Tibbs stated that the purpose of this hearing is for the Board of Equalization (BOE) to provide taxpayers with an opportunity to appeal the assessed value placed on their property for tax purposes. He explained that for each hearing, the appellant will be given an opportunity to make a presentation, after which the appraiser will give a factual presentation on how the assessed value was established. Each appellant will then have a chance to provide final rebuttal, after which the Board will make their decision. He noted that anyone wishing to give testimony will have to be sworn in. He added that all motions made during these hearings will be made by the Board convened as the BOE.

*[Staff and several unidentified people were sworn in.]*

**25. Arnold Rebecca W**

**R9262110031**

J. Tibbs and R. Yzaguirre acknowledged knowing R. Arnold but stated they could remain objective.

Appellant and Appraiser, B. Mares, were present and previously sworn in for testimony.

Appellant stated her name and address for the record and presented testimony. She used her neighbor's properties as Comps.

B. Mares presented the Staff report and explained the difference between market and assessment value increases.

Appellant presented rebuttal testimony.

J. Tibbs and B. Mares discussed average increases as it relates to market value.

**ACTION: R. YZAGUIARRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE VALUATION ON PARCEL NUMBER R926110031 OF \$101,000 ON THE LAND, MODIFY THE VALUATION TO \$230,033 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$331,033; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIARRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED.**

**26. Dewey David E Jr**

**R5125670010**

Appellant and Appraiser, E. Graham, were present and previously sworn in for testimony.

Appellant stated his name and address for the record and presented testimony. He estimated the value of his property to be between \$265,000 and \$275,000 because of roofing, flooring, painting and noise conditions.

E. Graham presented the Staff report. He recommended an adjusted overall value of \$288,500 due to property condition.

Appellant presented rebuttal testimony.

**ACTION: R. YZAGUIARRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR'S MODIFICATION AND MODIFY THE VALUATION ON PARCEL NUMBER R5125670010, UPHOLD THE VALUATION OF \$99,000 ON THE LAND, MODIFY THE VALUATION TO \$189,500 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$288,500; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED.**

**DISCUSSION: J. TIBBS STATED THE ASSESSOR'S ADJUSTED AMOUNT IS CLOSE TO THE APPELLANT'S ESTIMATED VALUE.**

**ACTION: R. YZAGUIARRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED.**

**27. Roeder Gary & Jacqueline Living Trust**

**R5207000550**

Appellant and Appraiser, P. Kerr, were present and previously sworn in for testimony.

Appellant presented testimony. He stated his neighbor received an adjusted assessment using the same Comps he presented.

P. Kerr presented the Staff report.

Appellant presented rebuttal testimony.

**ACTION: R. YZAGUIARRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R5207000550 TO \$205,700 ON THE LAND, \$407,100 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF**

**\$612,800; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED.**

**28. Wroten-Tucker Shanna****R5207000540**

Appellant and Appraiser, P. Kerr, were present and previously sworn in for testimony.

The parties reached an agreement. P. Kerr stated the parties reached an agreement. She explained adjustments were made due to characteristic errors.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR'S MODIFIED VALUATION ON PARCEL NUMBER R5207000540 TO UPHOLD THE VALUATION OF \$166,100 ON THE LAND, MODIFY THE VALUATION TO \$458,900 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$625,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED.**

**29. McNatt Donald B****R8163230450**

*[This parcel was heard with Parcel No. R8163230425.]*

**30. McNatt Donald B****R8163230425**

*[This parcel was heard with Parcel No. R8163230450.]*

Appellant and Appraiser, J. Purkiss, were present and previously sworn in for testimony.

Appellant presented testimony. He stated his home's assessed value has increased 37% over the past two years.

J. Purkiss presented the Staff report.

Appellant presented rebuttal testimony.

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE ASSESSOR'S VALUATION ON PARCEL NUMBER R8163230425 OF \$16,500; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED.**

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R8163230425 TO \$159,500 ON THE LAND, \$340,500 ON THE IMPROVEMENT, FOR A TOTAL VALUATION OF \$500,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED.**

**b. Changes / No Hearing (4)**

- |                       |             |
|-----------------------|-------------|
| 1. Foerster Richard B | S1112212710 |
| 2. Ruddel Greg        | R9323500060 |
| 3. Williams Chris D   | R1573730870 |
| 4. Williams Cris D    | R1573730820 |

**c. Withdrawn (77)**

1. Adams Scott R	R8841890570
2. Barnes Debra	R1039000030
3. Barrett Steve	R4303000550
4. Beale Patrick & Hillary	R1342000580
5. Belodoff Howard	R2336001565
6. Bodily Lathare N & Jeanine T T	R7977000010
7. Boyer Mark	R1618170100
8. Burtelow Matthew A	R8112001375
9. Cornell John H	R3856001955
10. Cox Douglas D	R7125570015
11. Darmody Richard M Jr	R5299001290
12. Durrant Home Place LLC	S1302244650
13. Durrant Home Place LLC	S1302244600
14. Durrant Home Place LLC	S1302347000
15. Durrant Home Place LLC	S1302314800
16. Durrant Home Place LLC	S1302233725
17. Durrant Home Place LLC	S1302234500
18. Durrant Home Place LLC	S1302325605
19. Durrant Richard	S1302336005
20. Edwards Glen	S1228417305
21. Engler Thomas & Margaret	R8221540310
22. Falconrim Holdings LLC	R2024410300
23. Greeson Patrick J	S1323417258
24. Grinnell Semone Marie	R0958230030
25. Hering Michael D	S0618428050
26. Honan Lars E	R0623560640
27. Howell James W	R4671530500
28. Hudson Paul	R3531790030
29. Hudson Paul	R3531790040
30. Hudson Paul	R3531790050
31. Hudson Paul	R3531790060
32. Hudson Paul	R3531790070
33. Hudson Paul	R3531790080
34. Hudson Paul	R3531790090
35. Hudson Paul	R3531790100
36. Hudson Paul	R3531790110
37. Hudson Paul	R3531790120
38. Hudson Paul	R3531790130
39. Hudson Paul	R3531790140
40. Hudson Paul	R3531790150
41. Hudson Paul	R3531790160
42. Hudson Paul	R3531790180
43. Hudson Paul	R3531790190
44. Hudson Paul	R3531790200
45. Hudson Paul	R3531790210
46. Hudson Paul	R3531790220
47. Hudson Paul	R3531790230
48. Hudson Paul	R3531790240
49. Hudson Paul	R3531790250
50. Hudson Paul	R3531790020
51. Jayo Development Inc	S1135449800
52. Jayo Doug	S1136110010
53. Jayo Douglas	R2322630010
54. Jensen Craig	R1325590260
55. Kantarian Marie	R1580700080
56. Keenan Margaret M	R5498700185
57. Kehne Rolf M	R5854010152
58. Kelley Christi	R2854100025
59. Kreizenbeck Jason B	R9262000100
60. Lofthus Family Trust	R8956250570
61. Maxfield Michael & Chelsea	R2336001340
62. McIntyre C Kevin	R2082760110
63. Mendes Ronald	R7284390080
64. Meyers Nicholas P	R9262000175
65. Monroe Linda R	S1030244300

66. Read Cory A	R4737650065
67. Roghani Foad	R4549500022
68. Roghani Foad	R0967720040
69. Roghani Foad	R8904600090
70. Ruddell Greg	R5261000005
71. Ruddell Greg	R5207001155
72. Schultsmeier Rick Lee	R1734560110
73. Sharp Angie	R4966790010
74. Simmons Steven M &	R5125660380
75. Sperry Willard E & Jennifer L	R2037150125
76. Stroh Christina	R2884060530
77. Young Sally	R8048730140

**ACTION: R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE CHANGES ON THE 4 PARCELS AS LISTED UNDER "CHANGES/NO HEARING"; UPHOLD THE VALUATIONS ON THE 77 PARCELS AS LISTED UNDER "WITHDRAWN"; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED.**

**V. IN THE MATTER OF ADJOURNMENT:**

There being no further business to come before the Board on this date, the meeting was adjourned at 5:25 p.m.

  
Jim Tibbs, Chairman

ATTEST:

  
Christopher D. Rich, Ada County Clerk